

HOUSE HEALTH & HUMAN RESOURCES COMMITTEE AMENDMENT 1

Amendment No. 1 to HB2361

Armstrong
Signature of Sponsor

AMEND Senate Bill No. 2648

House Bill No. 2361*

FILED

Date _____

Time _____

Clerk _____

Comm. Amdt. _____

by deleting all language after the enacting clause and by substituting instead the following:

SECTION 1. Tennessee Code Annotated, Section 67-6-509, is amended by deleting the section in its entirety and by substituting instead the following language:

Notwithstanding any other provision of law to the contrary, for the purpose of compensating an out-of-state person who cannot be required to register for sales and use tax under applicable law but who nevertheless voluntarily registers to collect and remit use tax on items of tangible personal property sold to Tennessee customers, the commissioner is authorized to allow a deduction no greater than the deduction permitted prior to the effective date of this act of tax due, reported, and paid to the department.

SECTION 2. Tennessee Code Annotated, 67-6-103(a), is amended by deleting from subdivision (1) the language "Twenty-nine and two hundred forty-six ten-thousandths percent (29.0246%)" and by substituting instead the language "Twenty-nine and two thousand ninety-five one hundred thousandths percent (29.02095%); and by adding the following language as a new subdivision (6):

(6) Three hundred sixty-five one hundred thousandths of one percent (0.00365%) of monies received under the provisions of this chapter less administrative expenses by the department, shall be directed to the commission on aging to be used exclusively to provide community and home based long-term care for the elderly in the manner designated by the commission on aging; provided that nothing in this subdivision shall in any way be construed as applying to the one-half percent (0.5%) increase imposed by Chapter 529 of the

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Public Acts of 1992, which is earmarked for education purposes as provided in

§67-6-103(c);

SECTION 3. This act shall take effect upon becoming a law, the public welfare
requiring it.